

Calendar year filers enter 01-01-2003 and 12-31-2003 below. Fiscal year filers enter appropriate dates.

Tax year beginning (month–day–year) ►

Tax year ending (month–day–year) ►

# Form 2 Fiduciary Income Tax Return

# 2003

NAME OF FIDUCIARY

TITLE OF FIDUCIARY

NAME OF ENTITY

C/O

MAILING ADDRESS OF FIDUCIARY

CITY/TOWN/POST OFFICE

STATE

ZIP + 4

Company account number ►

Date entity created ►



























































































Ovals must be filled in completely. Example: 

Fill in applicable ovals: ☐ Initial return ☐ Final return ☐ Consolidated Form 2G ☐ Nonresident beneficiaries listed on return ☐ Guardianship/conservatorship ☐ Decedent's estate ☐ Trustee in bankruptcy ☐ Qualified funeral trust ☐ Nongrantor-type trust (grantor-type trust use Form 2G) ☐ Address change ☐ Amended return ☐ Other \_\_\_\_\_

☐ Fill in if using whole-dollar method

▼ If showing a loss, mark an X in box at left

▼ If showing a loss, mark an X in box at left

<b>1</b>	Wages, salaries, tips and other employee compensation . . . . .	► 1																																																		
<b>2</b>	Taxable pensions and annuities . . . . .	► 2																																																		
<b>3</b>	Business/profession or farm income or loss. See instructions . . . . .	► 3																																																		

**SIGN HERE.** Under penalties of perjury, I declare that to the best of my knowledge and belief this return and enclosures are true, correct and complete.

Signature of fiduciary	Date / /	Print paid preparer's name	Preparer's SSN or PTIN	<div></div> <div></div> <div>-</div> <div></div> <div>-</div> <div></div> <div></div>
Title		Paid preparer's phone ( )	Paid preparer's EIN	<div></div> <div></div> <div></div> <div>-</div> <div></div> <div>-</div> <div></div> <div></div>
		Paid preparer's signature	Date / /	<div></div> Fill in if self-employed

Mail to: **Massachusetts Department of Revenue, PO Box 7018, Boston, MA 02204.**



NAME OF FIDUCIARY

FEDERAL IDENTIFICATION NUMBER

- 14** Interest and dividend income, from Schedule B, line 40, **enclose** Schedule B ..... ▶ 14
- 15** Common trust fund interest and dividend income ..... ▶ 15
- 16** Total interest and dividend income. Add lines 14 and 15..... 16
- 17** Modified gross interest and dividend income. If line 17 is different from line 16, **enclose** explanation ▶ 17
- 18** Beneficiary's claim of No Tax Status exemption, from Form 20 (**enclose** Form 20) ..... ▶ 18
- 19** Beneficiary's claim for exemptions applicable to fiduciary income from Form 20A (**enclose** Form 20A) ▶ 19
- 20** Total exemptions. Add lines 18 and 19 ..... 20
- 21** Net taxable interest and dividend income. Subtract line 20 from line 17. **Not less than "0"** ..... ▶ 21
- 22** Net income taxable at 5.3%. Add lines 13 and 21..... ▶ 22
- 23** Tax from table. If line 22 is more than \$24,000, multiply amount by .053..... 23
- 24** Taxable 12% capital gains, from Schedule B, line 41, **enclose** Schedule B. **Not less than "0"** ..... ▶ 24
- 25** Short-term common trust fund capital gains ..... ▶ 25
- 26** Total 12% capital gains. Add lines 24 and 25 ..... 26
- 27** Modified gross 12% capital gains. If line 27 is different from line 26, **enclose** explanation ..... ▶ 27
- 28** Beneficiary's claim of No Tax Status exemption, from Form 20 (**enclose** Form 20) ..... ▶ 28
- 29** Beneficiary's claim for exemptions applicable to fiduciary income from Form 20A (**enclose** Form 20A) ▶ 29
- 30** Total exemptions. Add lines 28 and 29 ..... 30
- 31** Net taxable 12% capital gains. Subtract line 30 from line 27. **Not less than "0"** ..... ▶ 31
- 32** 12% tax. Multiply line 31 by .12 ..... 32
- 33** Long-term capital gains, from Schedule D, line 20, **enclose** Schedule D. **Not less than "0."**  
If filing Schedule D-IS, installment Sales, fill in oval and enclose Schedule D-IS ▶ ☐ ..... ▶ 33
- 34** Long-term common trust fund capital gains. .... ▶ 34
- 35** Total long-term capital gains. Add lines 33 and 34 ..... 35
- 36** Modified long-term capital gains. If line 36 is different from line 35, **enclose** explanation ..... ▶ 36
- 37** Beneficiary's claim of No Tax Status exemption, from Form 20 (**enclose** Form 20) ..... ▶ 37
- 38** Beneficiary's claim for exemptions applicable to fiduciary income from Form 20A (**enclose** Form 20A) ▶ 38
- 39** Total exemptions. Add lines 37 and 38 ..... 39
- 40** Net taxable long-term capital gains. Subtract line 39 from line 36. **Not less than "0"** ..... ▶ 40
- 41** Tax on long-term capital gains. Multiply line 40 by .053 ..... 41
- 42** Credit recapture: ☐ Brownfields ☐ Economic Opportunity Area ☐ Low-income Housing ▶ 42
- 43** Total tax. Add lines 23, 32, 41 and 42 ..... 43

NAME OF FIDUCIARY

FEDERAL IDENTIFICATION NUMBER

**44** Credits: ☐ Credit for income taxes paid to other jurisdictions (**enclose** Schedule F) ☐ Lead Paint Credit  
☐ Economic Opportunity Area Credit ☐ Full Employment Credit ☐ Brownfields Credit  
☐ Low-income Housing Credit..... **▶ 44**

**45** Tax after credits. Subtract line 44 from line 43. **Not less than "0"** ..... 45

**46** Massachusetts income tax withheld (**enclose** all Massachusetts W-2, W-2G, 1099-G and 1099-R forms) ..... ► 46

**47** 2002 overpayment applied to your 2003 estimated tax. . . . . ► 47

**48** 2003 Massachusetts estimated tax payments (do not include the amount in line 47). . . . . ► 48

**49** Payments made with extension ..... ► 49

**50** Payment with original return (use only if amending a return) . . . . . ► 50

**51** Total tax payments. Add lines 46 through 50 ..... 51

**52** Overpayment. If line 45 is smaller than line 51, subtract line 45 from line 51. Enter the result in line 52. If line 45 is larger than line 51, go to line 55 ..... ► 52


**53** Amount of overpayment you want applied to you 2004 estimated taxes. . . . . ► 53

**54** Amount of your refund. Subtract line 53 from line 52. . . . . **► 54**

**55** Tax due. If line 45 is larger than line 51, subtract line 51 from line 45. Enter the result in line 55, and pay in full with this return. **Use Form 2-PV** ..... **55**

**Pay in full.** Write Federal Identification number on lower left corner of check and make payable to Commonwealth of Massachusetts.

**Mail to: Massachusetts DOR, PO Box 7018, Boston, MA 02204.**

(Add to total in line 55, if applicable.) 

### Penalty

M-2210 amt.

EX enclose  
Form M-2210

**BE SURE TO SIGN RETURN ON PAGE 1.**